

A motion of Mr. Dane, that a committee of five be appointed to examine how far the several states have complied with, and adopted the alteration of the eighth article of the confederation and perpetual union, recommended by Congress, April 18, 1783, and to consider and report, what further measures are proper to be adopted by Congress, for carrying into effect a federal rule for apportioning federal taxes on the several states.

A MOTION of Mr. DANE,

THAT a Committee of Five be appointed to examine how far the several States have complied with, and adopted the Alteration of the **EIGHTH** Article of the Confederation and perpetual Union, recommended by Congress, April, 18, 1783, and to consider and report, what further Measures are proper to be adopted by Congress, for carrying into Effect a Federal Rule for apportioning Federal Taxes on the several States.

The **COMMITTEE** consisting of Mr. Dane, Mr. Grayson, Mr. Mitchel, Mr. Monroe, and Mr. Kean, to whom was referred the Motion of Mr. Dane, of February 27, 1786,—

REPORT:—

THAT they have carefully attended to the several matters referred to them, and on examining the doings of Congress, and the several States relative thereto, find, that

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Congress, at an early period in the affairs of the Union, having no federal rule for apportioning taxes and the common charges of the confederacy on the respective States, established by them, adopted as the only one in their power, in any degree practicable, the number of Inhabitants in each State, with some small variations, that the necessities and events of the late war rendered indispensable.

When The Article of Confederation and perpetual Union between the States, came under their examination, and the consideration of Congress; and particularly the **EIGHTH** Article of it, the inequalities and difficulties that would attend the carrying of it into effect, were foreseen by several of the States, and therefore this part of the foederal compact was then in a peculiar manner objected to: These difficulties then but imperfectly foreseen and stated, have, by many years experience, been sufficiently realised and fully demonstrated; for notwithstanding five years have elapsed since this compact was finally ratified, and notwithstanding the earnest recommendation of Congress to the several States, passed more than three years ago, to make and transmit to the United States in Congress, an accurate, and just account of the quantity of land in each State, with the buildings of improvements thereon, according to the tenor of that article; yet, not a single State in the Union has, in any degree, complied therewith, and transmitted such account; unless an unauthenticated account transmitted by the State of New-Hampshire, or the houses, other buildings, and lands in that State, a part whereof was imperfectly formed, can be considered as a compliance. But about the same time, that Congress (least no other foederal rule of apportionment should be adopted by the States) recommended the carrying that article into execution; Congress appear to have been aware of the impracticability in some degree, of its execution, and the inequality of its operation; for the United States in Congress assemble, on the 18th of April, 1783, after mature deliberation, and examining the subject in its full extent, almost unanimously agreed to propose to the States an alteration of that article; and instead of the rule of apportionment therein prescribed, to adopt the rule then proposed, of supplying the common Treasury in proportion to the number of white and other free citizens and inhabitants, and three fifths

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of all other person, Indians not paying taxers excepted, as a more convenient and certain rule of ascertaining the proportion to be supplied by the respective States; to be triennially taken in such mode as Congress should direct and appoint.

The reasons that induced the foederal government, at that time, to recommend this constitutional alteration of the confederacy, the justice, propriety, and expediency of the change, are fully and largely stated to the several legislatures in the address of Congress to them of the same month of April; to which Congress again ought, in the opinion of the Committee, in the most pressing manner, to call their earliest attention.

In examining the several laws passed by the States in pursuance of the above recommendation, the Committee find, that a majority of the States, and a great proportion of the whole confederacy, have readily and fully approved of the proposed alteration of that article of the foederal government, that nine States, including Massachusetts, Connecticut, New-York, New-Jersey, Pennsylvania, Delaware, Maryland, Virginia, and North-Carolina, have, by their legislative acts, passed in pursuance of said recommendation, fully complied with it, and authorised their respective Delegates in Congress to ratify the alteration proposed. But they do not find that the other States have passed any Laws, or taken any measures on the subject; nor do they find that any well founded exception, or any particular objection has been made by those States, to the plan proposed: It is to be observed that the power of appointing in what mode the number of inhabitants in each State, shall be so ascertained and transmitted, is vested in the foederal government, by the act of Congress, and those laws passed by several States, and it is thereby the duty of that government to direct the same; but it does not appear that Congress has taken any measures for that purpose, or that any state has so taken and transmitted the number of its inhabitants in consequence of that recommendation. In February and March 1782, March 1784, it appears the state of Rhode-Island, Connecticut, New-Jersey and Maryland, returned to Congress the number of their inhabitants respectively, distinguishing white from black; but as these returns are not founded on the principles of the said recommendation, nor in any degree

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preserve the principal and material distinctions therein prescribed, the committee are of opinion, they cannot be considered as a substantial compliance with it; notwithstanding some known and established rule of apportioning the common charges of the union on the individual states, hath been for several years, is, and ever must be, so necessary for the preservation of justice and peace among them, yet no such rule has ever been established; necessity hitherto hath constrained and yet obliges the United States in Congress to adopt, as the rule of apportionment, the number of inhabitants in each state, of which they have had but very imperfect accounts.

In this situation of this subject, after so many exertions in Congress to effect some mode by which the common burdens of the confederacy may be equally borne; and the ruinous consequences of injustice and inequality avoided, and all, as yet, to no effectual purpose; the committee are induced again to examine how no efficient measures have been pursued by the respective states, to effect an object so desirable; since this subject has been under their consideration so many years; they do not find that any state in the union, has ever had in contemplation any other mode by which to assess the states; except the one contained in said article, and the one contained in the proposed amendment of it, but, on the contrary, have uniformly fixed their attention on these, as the only plans just and practicable, even in theory; nor can the committee entertain a thought, that the establishment of some just rule, in this case, is not the wish of every state in the union; for, in their present situation, no state is secure from the oppression of the rest, and the very being of the confederacy must be endangered by the injustice, the inequalities, the sure consequences of that situation. It must be, therefore, from a division of sentiments between the two propositions before the several states: from the difficulties and apparent impracticability of executing the former, and some exceptions, not well founded, to the adoption of the latter: But in addition to what hath been heretofore suggested in the comparative examinations of those propositions, the mode of apportionment prescribed in the said **EIGHTH** Article as it now stands, and the mode prescribed in the proposed alteration of it; repeated investigations of their principles and effects; and the known

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sentiments of the states respecting them, furnish new arguments in favor of the proposed alteration. For when it is considered how uncertain and fluctuating the value of real property in the several states is, how variant their rules and opinions in ascertaining it; how often, to preserve quality, it may be necessary to form new estimates; how tedious and expensive it will be to ascertain the quality and value of near all the real property of an extensive country; to how little effect it has been urged and attempted for years past, and how many states, by adopting the alteration recommended, have relinquished the other plan, the carrying into exception the said article in its present form, it is reasonably to be hoped, that the other states will soon adopt the alteration also. That article, in its present form, is not only, in the opinion of the committee, in some degree, impracticable in its execution, but even the value of the property therein mentioned, will not give a [?] of apportionment, against which very substantial and well founded objections will not lay. It is a well established position that the ability of a state to bear public burdens is in proportion to the whole property of it, and the means in the power of her citizens to acquire property, and this, if practicable, ought to be the rules; but this would combine too many objects, indefinite in their nature and extent, to be capable of being put in practice; the real property of a state constitutes but a part of its wealth, and the property, means, and acquisitions of numbers concerned in trade, manufacturers, &c. are not brought into view in fixing the rule for assessing the states on that article of the confederation; nor is there always a due proportion between the value and profits of real estates, but a rule in this case, perfectly equal is not to be expected; in states situated like these, where the citizens acquire, hold, transfer, and divide property by laws nearly similar, the probability is, that their abilities will ever be near in proportion to numbers: this is an observation, not merely founded in theory, but it is supported by the experience of mankind; and the committee think they are right in this position, that a federal tax apportioned on the states according to the amendment in the confederation proposed, will be the most just and most equal; but further it is to be considered, that the number of inhabitants in each state is easily ascertained, and with little expence; and in doing it, there is no occasion for states, or men concerned, to call into exercise an interested discretion or biassed judgment, and

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thereby to excite jealousies and suspicions, fatal in the end, of partial and unfair conduct in each other; But the value of lands and their improvements are rather matters of opinion, and men will not, probably, rate them so much according to truth, as to certain rules they have been accustomed to; in fixing from time to time, this value, and interested discretion must decide on questions on which the existence of the union may depend. It can require but little discernment to foresee that the judgments of men will be biassed continually by interest and local connexions, and such are their dispositions, that states will on every occasion suspect each other of partiality; the consequence of which will be, differences, disputes and animosities among them.

The committee have carefully attended to some objections to the proposed alteration, said to prevail in some of the states; that it must operate unequally, and to the disadvantage of some particular states; and that the taking of three fifths of all other persons therein mentioned, is not bringing a sufficient number of that class of people into the estimate; but they do not find that those objections are founded on any particular calculations or documents; as to the last objection, it may be observed, that there is no possible rule by which the acquisitions and abilities of freemen can be accurately compared with those of persons who are in a state of servitude; but few can doubt, that the acquisitions and abilities of freemen, capable of [directing?] their own conduct, and moved to exertions by motives founded in their own immediate interest, are much superior to those of slaves, whose actions have no other spring than the interest and directions of a master; but on a question so uncertain, and not very extensive in its effects, it is to be ardently wished, that a disposition to make mutual concessions will be continued and promoted through all the states so intimately concerned in one great and one common interest; and as to the objections, that the proposed substitute will have a more unequal effect than the present foederal rule, is, in the opinion of the committee, a matter very questionable, or that it will operate to the disadvantage of some states, is a point by no means established. As there is no rule in this case by which foederal taxes can be assessed; and but little probability the states will put in operation, the one in the confederation in its present form; but may

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soon be induced to adopt the proposed alteration, the committee are of opinion, that the states which have not acceded to that alteration be again earnestly called upon to do it; and that it be recommended to all the states immediately to take effectual measures for ascertaining and transmitting to the United States in Congress assembled, the number of inhabitants in each state, making the proper distinctions; and least that alteration shall not finally be adopted, and Congress shall be constrained to carry into operation the foederal rule of apportionment heretofore acceded to by the several states; that it be also again recommended to the states to pursue effectual measures for obtaining the object of the resolve of February 17, 1783, relative to this subject, for however exceptionable the foederal rule, in this case, may be in its present form, as to its execution and effects; yet it is the only one acceded to by all the states, and if no other rule can be agreed to by them, the common charges of the union must, and ought to be apportioned on it, and if the several states do not very speedily transmit to Congress the proper materials whereon to form a foederal rule of apportionment, it will become the indispensable duty of Congress to execute the rule of the confederation in the best manner in their power, and when they shall have so done they must stand excused from any injustice or inequality that may take place.

Therefore the Committee submit the following Resolves:

Resolved, That it be earnestly recommended to the legislatures of the states of New Hampshire, Rhode-Island and Providence plantations, South-Carolina, and Georgia, to take into their immediate consideration the said recommendation of Congress of April 18, 1783, so far as it respects the [?] of the eight of the articles of confederation and perpetual union between the states, and to authorise their delegates respectively in Congress, to subscribe and ratify the proposed alteration of it.

Resolved, that it be recommended to the legislatures of the several states immediately to pass laws, and to take the most effectual measures for ascertaining and transmitting to the United States in Congress assembled, on or before the first day of July next, the number

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of white and other free inhabitants of every age, sex and condition, in their respective states, including those bound to servitude for a term of year, and the number of all other persons not comprehended in the foregoing description except Indians, not paying taxes in each state, and for ascertaining and transmitting the like number, in like manner triennially forever hereafter

Resolved, That it be again recommended to the legislatures of the several states to take into their consideration the said resolve of Congress, of February the 17th, 1783, and to adopt effectual measures for obtaining the objects thereof as soon as may be.